IAC Ch 44, p.1

261—44.9(28H) Record keeping and retention. Financial records, supporting documents, statistical records, and all other records pertinent to the grant shall be retained by the recipient for three years beyond the submission of the final invoice, or longer if any litigation or audit is begun or if a claim is initiated involving the grant covered by the records. In these instances, the records shall be retained until the litigation, audit or claim has been resolved.

Representatives of the department and the state auditor's office shall have access to all books, accounts, documents, records, and other property belonging to or in use by the recipient pertaining to the receipt of assistance under these rules.